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EXAMINER
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MEINECKE DIAZ, SUSANNA M

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**BEFORE THE BOARD OF PATENT APPEALS  
AND INTERFERENCES**

Application Number: 09/803,667  
Filing Date: March 12, 2001  
Appellant(s): MILLER, DAVID S.

\_\_\_\_\_  
Michael A. Sartori, Ph.D. (Reg. No. 41,289)  
Ryan M. Flandro (Reg. No. 58,094)  
For Appellant

**EXAMINER'S ANSWER**

This is in response to the appeal brief filed May 22, 2008 appealing from the Office action mailed April 20, 2007.

**(1) Real Party in Interest**

A statement identifying by name the real party in interest is contained in the brief.

**(2) Related Appeals and Interferences**

The following are the related appeals, interferences, and judicial proceedings known to the examiner which may be related to, directly affect or be directly affected by or have a bearing on the Board's decision in the pending appeal:

The Examiner acknowledges Appellant's list found on pages 4-5 of the Appeal Brief.

**(3) Status of Claims**

The statement of the status of claims contained in the brief is correct.

**(4) Status of Amendments After Final**

No amendment after final has been filed.

**(5) Summary of Claimed Subject Matter**

The summary of claimed subject matter contained in the brief is correct.

**(6) Grounds of Rejection to be Reviewed on Appeal**

The appellant's statement of the grounds of rejection to be reviewed on appeal is correct.

**(7) Claims Appendix**

The copy of the appealed claims contained in the Appendix to the brief is correct.

**(8) Evidence Relied Upon**

6,473,741

BAKER

10-2002

**(9) Grounds of Rejection**

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The following ground(s) of rejection are applicable to the appealed claims:

Claims 1, 2, 4-7, 11, 13, and 35-50 are rejected under 35 U.S.C. 102(e) as being anticipated by Baker (U.S. Patent No. 6,473,741).

Claims 3, 6, 38, 40, 43, 46, and 49 are rejected under 35 U.S.C. 103(a) as being unpatentable over Baker (U.S. Patent No. 6,473,741), as applied to claims 2, 11, 13, 35, 42, 45, and 48 above.

*The claimed invention includes subject matter not found in the parent applications (although supported by the original disclosure of the instant Continuation-in-Part application); therefore, for purposes of applying prior art, the claims are granted a priority date of March 12, 2001 (the filing date of the instant application).*

*Also, depending on the interpretation of claims 6, 38, 40, 43, 46, and 49, these claims may be rejected either under 35 U.S.C. § 102 or 35 U.S.C. § 103. Both analyses are presented below.*

### ***Claim Rejections - 35 USC § 102***

The following is a quotation of the appropriate paragraphs of 35 U.S.C. 102 that form the basis for the rejections under this section made in this Office action:

A person shall be entitled to a patent unless –

(e) the invention was described in (1) an application for patent, published under section 122(b), by another filed in the United States before the invention by the applicant for patent or (2) a patent granted on an application for patent by another filed in the United States before the invention by the applicant for patent, except that an international application filed under the treaty defined in section 351(a) shall have the effects for purposes of this subsection of an application filed in the United States only if the international application designated the United States and was published under Article 21(2) of such treaty in the English language.

Claims 1, 2, 4-7, 11, 13, and 35-50 are rejected under 35 U.S.C. 102(e) as being anticipated by Baker (U.S. Patent No. 6,473,741).

Baker discloses a method for collecting tax information by a tax information requestor comprising the steps of:

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[Claim 1] connecting electronically said tax information requestor to an electronic intermediary (col. 10, lines 59-67; col. 11, lines 15-20);

collecting electronically at least one of an electronic tax return or tax data of a taxpayer from said electronic intermediary (col. 11, lines 3-20), wherein said electronic tax return and/or tax data is electronically provided to said electronic intermediary by a tax data provider (col. 10, lines 59-67; col. 11, lines 15-20); and

performing a check of said taxpayer by said tax information requestor using said electronic tax return or tax data collected electronically (col. 8, lines 27-29; col. 9, lines 14-15; col. 11, lines 15-20),

wherein said check is not used to compute taxes of said taxpayer, wherein said tax information requestor is not a taxing authority, and wherein said electronic intermediary stores said electronic tax return or tax data (col. 8, lines 27-29; col. 9, lines 14-15; col. 11, lines 15-20);

[Claim 2] wherein said tax information requestor is electronically connected to said electronic intermediary using an electronic link (col. 10, lines 59-67; col. 11, lines 15-20);

[Claim 4] wherein said electronic link comprises an electronic data network (col. 10, lines 59-67; col. 11, lines 15-20);

[Claim 5] wherein said electronic data network is the Internet (col. 10, lines 59-67; col. 11, lines 15-20);

[Claim 7] wherein said tax data is a payroll statement, a bank statement, a savings and loan statement, a mortgage statement, a credit card bureau statement, a thrift

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institution statement, a brokerage account statement, a mutual fund statement, a charity statement, or a statement relevant for tax purposes (col. 8, lines 37-52);

[Claim 35] connecting electronically said tax information requestor to a tax data provider (col. 10, lines 59-67; col. 11, lines 3-20); and

collecting electronically tax data from said tax data provider (col. 10, lines 59-67; col. 11, lines 3-20).

[Claim 6] Regarding claim 6, the type of tax data provider does not affect the structure or manipulative steps of the claimed invention. Since the specification of a certain type of tax data provider adds nothing to the structure or manipulative steps of the claimed invention, the type of tax data provider does not patentably distinguish the claimed invention from the prior art.

[Claims 11, 13, 36-50] Claims 11, 13, and 36-50 recite limitations already addressed by the rejection of claims 1, 6, 7, and 35 above; therefore, the same rejection applies.

Regarding claims 39-50, it should be noted that the “tax information requestor” and “tax data provider” are recited so broadly that the requestor and provider could be interpreted as Baker’s third party requestor and “individual accounting and tax preparation firms” or central location (e.g., service bureau), respectively. These claims do not specify how direct the connection between the “tax information requestor” and “tax data provider” is; therefore, the two parties could be connected directly or through an intermediary. Furthermore, the terms “tax information requestor” and “tax data

provider” are relative. For example, during the time that Baker’s “individual accounting and tax preparation firms” are supplying the tax data to the central location (e.g., service bureau), the central location (e.g., service bureau) effectively serves as a “tax information requestor” while the “individual accounting and tax preparation firms” are tax data providers. When Baker is making this tax data available to third party requestors, then the third party requestors can also be viewed as “tax information requestors” while both the “individual accounting and tax preparation firms” and the central location (e.g., a service bureau) can be interpreted as “tax data providers.”

### ***Claim Rejections - 35 USC § 103***

The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

Claims 3, 6, 38, 40, 43, 46, and 49 are rejected under 35 U.S.C. 103(a) as being unpatentable over Baker (U.S. Patent No. 6,473,741), as applied to claims 2, 11, 13, 35, 42, 45, and 48 above.

As per claim 3, Baker discloses that tax information is preferably transmitted via the Internet (col. 10, lines 59-63; col. 11, lines 15-20), yet there is no explicit teaching of Baker actually using telephone communication equipment, such as a modem, to perform its electronic data transmissions. However, Official Notice is taken that it was old and well-known in the art at the time of Applicant’s invention to use a modem to

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facilitate Internet communications and a modem is commonly used as a type of telephone communication equipment [now admitted prior art]. The modem technology is a widespread form of communication due, at least in part, to its affordable nature for the average computer owner. Therefore, since Baker discloses that tax information is preferably transmitted via the Internet, the Examiner asserts that it would have been obvious to one of ordinary skill in the art at the time of Applicant's invention to perform such transmissions via telephone communication equipment, such as a modem, in order to enable the average individual computer owner to affordably conduct such communication.

Regarding claim 6, Baker's tax data provider is an accounting or tax preparation firm (abstract; col. 8, lines 37-52). Depending on one's interpretation, an accounting or tax preparation firm may or may not be construed as a "taxing authority." Irrespective of the interpretation of a "taxing authority," the Examiner submits that the specific recited examples of a tax data provider amount to merely non-functional, descriptive material. These differences are only found in the non-functional descriptive material and are not functionally involved in the steps recited nor do they alter the recited structural elements and therefore do not provide a patentable distinction over the prior art. The recited method steps would be performed the same regardless of the specific data. Further, the structural elements remain the same regardless of the specific data. Thus, this descriptive material will not distinguish the claimed invention from the prior art in terms of patentability as the claimed invention fails to present a new and unobvious functional relationship between the descriptive material and the substrate, *see In re Gulack*, 703



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*F.2d 1381, 1385, 217 USPQ 401, 404 (Fed. Cir. 1983); In re Lowry, 32 F.3d 1579, 32 USPQ2d 1031 (Fed. Cir. 1994)); In re Ngai, 367 F.3d 1336, 1336, 70 USPQ2d 1862, 1863-64 (Fed. Cir. 2004); MPEP § 2106.* Furthermore, Baker's invention relies on the receipt of tax data from an accounting or tax preparation firm (i.e., a tax data source) to store and sell warehoused data. Official Notice is taken that it was old and well-known in the art of tax preparation to utilize tax data received from an employer, a partnership, a bank, a savings and loan institution, a mortgage institution, a credit card bureau, a thrift institution, a securities brokerage firm, a mutual fund holding institution, a charity, the Internal Revenue Service, or a taxing authority to complete one's tax paperwork (e.g., tax returns) [now admitted prior art]. Therefore, the Examiner submits that it would have been obvious to one of ordinary skill in the art at the time of Applicant's invention to modify Baker to receive tax data from an employer, a partnership, a bank, a savings and loan institution, a mortgage institution, a credit card bureau, a thrift institution, a securities brokerage firm, a mutual fund holding institution, a charity, the Internal Revenue Service, or a taxing authority in order to expand the type of details made available through the data warehouse, thereby increasing the potential of interest in and marketability of the type of data stored in the data warehouse.

Additionally (aside from the nonfunctional descriptive material analysis), the type of tax data provider does not affect the structure or manipulative steps of the claimed invention. Since the specification of a certain type of tax data provider adds nothing to the structure or manipulative steps of the claimed invention, the type of tax data provider does not patentably distinguish the claimed invention from the prior art.

Claims 38, 40, 43, 46, and 49 recite limitations already addressed by the rejection of claim 6 above; therefore, the same rejection applies.

**(10) Response to Argument**

Applicant argues that Baker does not address the recited tax data provider because the “instant disclosure defines the term ‘tax data provider’ as ‘each party that has tax information relevant to the taxpayer’s tax liability or tax reporting obligations’.”

(Page 15 of the Appeal Brief) Applicant defines “tax data providers” as follows:

...The term “tax data provider” refers to each party that has tax information relevant to the taxpayer’s tax liability or tax reporting obligations. Non-limiting examples of tax data providers include the taxpayer’s employers 22, partnerships, banks 23, savings and loans institutions, mortgage institutions, credit card bureaus, thrift institutions, security brokerage firms 24, mutual fund holding institutions, charities 25, and federal, state, local, and foreign taxing authorities 27. (Pages 9-10 of Applicant’s specification)

By Applicant’s own definition, Baker’s “individual accounting and tax preparation firms” are examples of parties that have “tax information relevant to the taxpayer’s tax liability or tax reporting obligations.” For example, tax preparation firms prepare a taxpayer’s tax returns, which include a summary of the taxpayer’s tax liability and tax reporting obligations. Additionally, it should be noted that the non-limiting examples of tax data providers described in the specification are “non-limiting” and therefore do not serve to limit the term “tax data provider” to a special definition. The only special definition of “tax data provider” established by Applicant in the specification is the statement, “The term ‘tax data provider’ refers to each party that has tax information relevant to the taxpayer’s tax liability or tax reporting obligations.” (Page 9 of Applicant’s

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specification) Furthermore, only dependent claims 6, 38, 40, 43, 46, and 49 limit the tax data provider to being “said taxpayer’s employer, said taxpayer’s partnership, said taxpayer’s bank, said taxpayer’s savings and loan institution, said taxpayer’s mortgage institution, said taxpayer’s credit card bureau, said taxpayer’s thrift institution, said taxpayer’s securities brokerage firm, said taxpayer’s mutual fund holding institution, said taxpayer’s charity, the Internal Revenue Service, or a taxing authority,” thereby implying that the scope of the “tax data provider” recited in the respective independent claims (i.e., claims 1, 11, 13, 42, 45, and 48) is broader than that recited in these dependent claims. Also, it should be noted that even if a taxpayer’s tax data is sold to or otherwise transferred from one party to another, any party given access to or possession of the taxpayer’s tax data then “has tax information relevant to the taxpayer’s tax liability of tax reporting obligations.” Possessing relevant tax information does not necessarily require that the party in possession of such information be officially responsible for submitting tax information to the IRS, for example. Mere possession of information that is inherently important (i.e., relevant) for tax purposes is enough to interpret that the party in possession “has tax information relevant to the taxpayer’s tax liability of tax reporting obligations.”

Applicant submits that the instant application provides the benefit of increased quality and accuracy of the tax data. (Pages 16-17 of the Appeal Brief) While Applicant’s assertion may or may not be true, the claimed invention does not recite any structural or functional elements that preclude the tax data from being derived from the taxpayer; therefore, such an assertion is moot in terms of supporting patentability of the

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claimed invention. As a matter of fact, all tax data related to a particular taxpayer is in one way or another “derived” from a taxpayer in the sense that the data is specific to information related to that taxpayer. Additionally, the recited structure and functionality are not affected by who or what performs each step of the claimed invention. For example, there are no structural elements that verify the identity of a user. As far as the scope of the invention is concerned, whether a taxpayer, a tax preparer, an employer, a partnership, a bank, a savings and loan institution, a mortgage institution, a credit card bureau, a thrift institution, a securities brokerage firm, a mutual fund holding institution, a charity, the Internal Revenue Service, or a taxing authority provides the recited tax data, the recited manipulative steps are performed the same. Similarly, the same structural elements are used regardless of the specific user of the invention. In other words, the claim limitations do not confine the scope of the invention to patentably distinguish the claimed invention over the prior art. Also, a human user cannot be recited as a system element; therefore, the type of user using a system does not patentably distinguish the invention, especially the system/apparatus claims, over the prior art. Instead, some structural or manipulative functional elements that provide significance to which users are able to provide data would likely offer more than mere, non-functional descriptive material. For example, an apparatus that allows a user to perform certain customized functionality based on whether or not he/she is a taxpayer versus an employer would impart some significance to the type of user recited (although the scope of the claims would be narrowed, thereby requiring additional search and/or

consideration). Any such amendment must also be supported by Applicant's originally filed disclosure.

Applicant argues that "it is unreasonable to consider the 'individual accounting and tax preparation firms' described in Baker to be 'tax data providers' because such an interpretation would impermissibly exclude embodiments disclosed in the instant specification. In general it is improper to interpret claim terms in a way that excludes embodiments disclosed in the specification unless clearly disclaimed in the specification or prosecution history. See *Oatey Co. v. IPS Corp.*, No. 2007-1214, slip op. at 8-9 (Fed. Cir. Jan. 30, 2008)" (Page 17 of the Appeal Brief) It should be noted that the decision in *Oatey Co. v. IPS Corp.* involved an interpretation of what could effectively be construed as a special definition of recited structure. In other words, it still remains true that although the claims are interpreted in light of the specification, limitations from the specification are not read into the claims. See *In re Van Geuns*, 988 F.2d 1181, 26 USPQ2d 1057 (Fed. Cir. 1993). Applicant concludes that, "In view of the foregoing, the instant disclosure makes a clear distinction between 'taxpayers' and 'tax data providers.'" (Page 18 of the Appeal Brief) The Examiner respectfully disagrees. As explained above, by Applicant's own definition, Baker's "individual accounting and tax preparation firms" are examples of parties that have "tax information relevant to the taxpayer's tax liability or tax reporting obligations." For example, tax preparation firms prepare a taxpayer's tax returns, which include a summary of the taxpayer's tax liability and tax reporting obligations. Additionally, it should be noted that the non-limiting examples of tax data providers described in the specification are "non-limiting" and

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therefore do not serve to limit the term “tax data provider” to a special definition. The only special definition of “tax data provider” established by Applicant in the specification is the statement, “The term ‘tax data provider’ refers to each party that has tax information relevant to the taxpayer’s tax liability or tax reporting obligations.” (Page 9 of Applicant’s specification) Furthermore, only dependent claims 6, 38, 40, 43, 46, and 49 limit the tax data provider to being “said taxpayer’s employer, said taxpayer’s partnership, said taxpayer’s bank, said taxpayer’s savings and loan institution, said taxpayer’s mortgage institution, said taxpayer’s credit card bureau, said taxpayer’s thrift institution, said taxpayer’s securities brokerage firm, said taxpayer’s mutual fund holding institution, said taxpayer’s charity, the Internal Revenue Service, or a taxing authority,” thereby implying that the scope of the “tax data provider” recited in the respective independent claims (i.e., claims 1, 11, 13, 42, 45, and 48) is broader than that recited in these dependent claims. Also, it should be noted that even if a taxpayer’s tax data is sold to or otherwise transferred from one party to another, any party given access to or possession of the taxpayer’s tax data then “has tax information relevant to the taxpayer’s tax liability of tax reporting obligations.” Possessing relevant tax information does not necessarily require that the party in possession of such information be officially responsible for submitting tax information to the IRS, for example. Mere possession of information that is inherently important (i.e., relevant) for tax purposes is enough to interpret that the party in possession “has tax information relevant to the taxpayer’s tax liability of tax reporting obligations.”

Applicant argues that “the Final Office Action improperly disregards various features/steps/entities positively recited in the claims...the Appellant respectfully submits that each feature and/or specifically defined entity recited in a claim imparts some functionality to the claim and must be afforded patentable weight...The highlighted portions of the above-captioned clause are positive recitations that said electronic tax return and/or tax data is electronically provided to said electronic intermediary by a tax data provider and therefore, does, in fact, ‘affect the structure and functionality of the claimed invention.’” (Pages 18-19 of the Appeal Brief) Applicant highlights the phrase “wherein said electronic tax return and/or tax data is electronically provided to said electronic intermediary by a tax data provider.” The Examiner submits in the art rejection (e.g., of independent claim 1) that Baker discloses that said electronic tax return and/or tax data is electronically provided to said electronic intermediary by a tax data provider (col. 10, lines 59-67; col. 11, lines 15-20); therefore, this limitation has not been ignored. Nevertheless, the Examiner acknowledges that the following comment was made in the discussion of claim 6: “Additionally (aside from the nonfunctional descriptive material analysis), the type of tax data provider does not affect the structure or manipulative steps of the claimed invention. Since the specification of a certain type of tax data provider adds nothing to the structure or manipulative steps of the claimed invention, the type of tax data provider does not patentably distinguish the claimed invention from the prior art.” Looking at independent claim 1, for example, the tax data of a taxpayer could be provided by the taxpayer him/herself, a tax preparer, a data warehouse server, a third party entity, etc. Regardless of who or what supplies

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this tax data, the steps of connecting, collecting and performing (of claim 1) impart the same metes and bounds. The functionality is not varied, at least not within the current scope of the scope, based on who or what provides the tax data. Looking toward apparatus claim 11, the recited means are not altered based on who or what provides the tax data either. Consequently, the Examiner submits that the nature of the who or what providing the tax data does not patentably distinguish the claimed invention over the prior art.

Applicant argues that "...the disclosure is clear that the tax information requestor 40 can collect the electronic tax return and/or tax data from: (1) the electronic intermediary 21 by a connection through electronic link 41 (the tax information having been provided to the electronic intermediary 21 by a tax data provider 43, 44 via an electronic link 45, 46), (2) the tax data provider 43, 44 by a connection through electronic link 47, 48, or (3) both the electronic intermediary 21 **and** the tax data provider 43, 44 via the repetitive electronic links. Claims 42, 45, and 48 are clearly directed to option (2) above." (Page 21 of the Appeal Brief) Claims 42, 45, and 48 do not recite language that explicitly limits collection of electronic tax return and/or tax data from ***only*** a single tax data provider. By Applicant's own description of the various manners of collecting electronic tax return and/or tax data, option (3) (as cited above) is fully encompassing of options (1) and (2). Broadly claimed, neither option (1) nor option (2) precludes option (3). Option (1) and option (2) may be amended to be further narrowed to specifically include details of option (3). Unless the claimed invention (e.g., of claims 42, 45, and 48) is expressly limited to solely collecting data directly from the



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tax data provider (without any intermediary), then the broadest, reasonable interpretation of the claimed invention may be utilized when applying prior art. By Applicant's own reasoning, an Applicant should be able to present very broad claims while the Examiner should be bound to reading in details of the most similar embodiment as disclosed in the specification (when applying prior art). However, the Examiner submits that, while the claims are read in light of the specification, Applicant must clearly set forth the desired metes and bounds of patent coverage that are sought by Applicant. Furthermore, claims 42, 45, and 48 collect the tax return or tax data from a "tax data provider." Any person or machine that provides tax data is inherently a tax data provider. Merriam Webster's Collegiate® Dictionary (10<sup>th</sup> ed.) defines *provide* as "to supply or make available". A *provider* is "one that provides." Any entity in Baker that supplies or makes the tax data available is a tax data provider. Even if an intermediary collects tax data from a first source, it can be said that both the intermediary and first source are tax data providers. They all work to supply or make tax data available.

Applicant further argues that dependent claims 35-37 are directed toward option (3), but then Applicant submits, "Therefore, because claims 42, 45, and 48, use exactly the same language as claims 35, 36, and 37, respectively, to describe the connection of the tax information requestor to the tax data provider, the Appellant respectfully submits that the interpretation proposed in the Final Office Action is unreasonable." (Pages 21-22 of the Appeal Brief) This statement seems to support the Examiner's assertion that option (3) encompasses both options (1) and (2). Furthermore, options (1) and (2) do

not explicitly preclude option (3); instead, they are broader in scope than option (3) and may be further narrowed to focus on option (3).

Regarding claim 6, Applicant argues that the type of tax data provider merits patentable weight (pages 23-24 of the Appeal Brief). Again, the type of person providing the tax data does not affect the claimed structure or manipulative steps. Any type of tax data provider could be specified in the claimed invention and the structural elements and manipulative steps of the invention would remain the same. Therefore, Applicant's argument is not persuasive. The Examiner submits that the analysis regarding the type of tax data provider is analogous to that applied to non-functional descriptive material. Since the type of user providing data does not affect the recited structure or functionality, the type of user serves as a mere label for a user. This label is non-functional descriptive material. Additionally, at best, the type of user submitting tax data implies a type of tax data that the specific user type typically has access to. However, these specific examples of tax data are not utilized to perform calculations that require such specific examples of tax data. Even though a "check" is performed based on the gathered data in the claimed invention, the type of check and required analysis thereof are not specified so it is not clear which types of data are relevant to such a check. This serves as further evidence that the recited types of users (that, at best, imply the provision of certain types of tax data) are subjected to the same analysis addressed in MPEP § 2106, particularly regarding the evaluation of non-functional, descriptive material. Additionally (aside from the nonfunctional descriptive material analysis), the type of tax data provider does not affect the structure or manipulative

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steps of the claimed invention. Since the specification of a certain type of tax data provider adds nothing to the structure or manipulative steps of the claimed invention, the type of tax data provider does not patentably distinguish the claimed invention from the prior art.

Applicant submits, "As one of ordinary skill in the art will appreciate, the recited entities are the source of the individual taxpayer's tax information, each having legal obligations separate and apart from the taxpayer to report, and assure the veracity of, the tax information of the taxpayer." (Page 23 of the Appeal Brief) As discussed above, the implied legal obligations have no effect on the structural elements or manipulative steps of the invention within the currently recited claim scope. Understood legal obligations may be interpreted as nothing more than abstract contractual agreements. Unless such contractual details have direct bearing on the type of structural elements or special manipulative steps that are needed to process tax data (for example) within the currently recited metes and bounds of the claims, abstract contractual agreements will not patentably distinguish the claimed invention over the prior art. Furthermore, the art rejection does explicitly address the recited types of tax data providers with prior art (e.g., Baker in combination with Official Notice).

Applicant argues that Baker does not teach a taxing authority, as defined by Applicant's specification (page 24 of the Appeal Brief); however, as stated in the art rejection of claim 6, Baker's tax data provider is an accounting or tax preparation firm (abstract; col. 8, lines 37-52). Depending on one's interpretation, an accounting or tax preparation firm may or may not be construed as a "taxing authority." Irrespective of the

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interpretation of a “taxing authority,” the Examiner submits that the specific recited examples of a tax data provider amount to merely non-functional, descriptive material. As discussed above, the “taxing authority” still does not patentably distinguish the claimed invention over the prior art because it does not affect the recited structure or manipulative steps of the invention. The “taxing authority” was also rejected as part of a § 103 analysis. Finally, the “taxing authority” was only recited as one of the alternative types of tax data providers in claims 6, 38, 40, 43, 46, and 49. Applicant has not addressed why each of the recited alternative types of tax data providers is allegedly not addressed by the art rejection.

Applicant argues that Baker in view of Official Notice do not sufficiently address the claimed types of tax data providers (pages 25-28 of the Appeal Brief). The Examiner submits that she maintains the analysis presented in the art rejection, which is further bolstered by the assertion that the data in question is not only subject to non-functional descriptive data analysis but it also fails to patentably distinguish the claimed invention over the prior art as it does not affect the structure or manipulative steps of the claimed invention.

Also, Examiner notes that, as per MPEP § 2144.03(C), the statements of Official Notice made in the art rejection were established as admitted prior art in a previous Office action since Applicant has not persuasively traversed the Examiner’s assertions of Official Notice. More specifically, the following statements of Official Notice have been formally established on record as admitted prior art:

(1) Official Notice is taken that it was old and well-known in the art at the time of Applicant's invention to use a modem to facilitate Internet communications and a modem is commonly used as a type of telephone communication equipment.

(2) Official Notice is taken that it was old and well-known in the art of tax preparation to utilize tax data received from an employer, a partnership, a bank, a savings and loan institution, a mortgage institution, a credit card bureau, a thrift institution, a securities brokerage firm, a mutual fund holding institution, a charity, the Internal Revenue Service, or a taxing authority to complete one's tax paperwork (e.g., tax returns).

Furthermore, Applicant argues that "Baker teaches away from the modification proposed by the Office. If the proposed modification or combination of the prior art would change the principle of operation of the prior art invention being modified, then the teachings of the references are not sufficient to render the claims *prima facie* obvious." (Page 28 of the Appeal Brief) As explained in the art rejection and in the response to arguments above, the type of tax data provider does not affect the structure or manipulative steps of the claimed invention; therefore, not only does it fail to patentably distinguish the claimed invention over the prior art, but Baker's principle of operation would not be affected since its existing structure and functionality can clearly perform at least the basic functions of the claimed invention.

#### **(11) Related Proceeding(s) Appendix**

No decision rendered by a court or the Board is identified by the examiner in the Related Appeals and Interferences section of this examiner's answer.

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For the above reasons, it is believed that the rejections should be sustained.

Respectfully submitted,

/Susanna M. Diaz/  
Primary Examiner  
Art Unit 3692

Conferees:

Kambiz Abdi /K.A./  
Supervisory Patent Examiner  
Art Unit 3692

Vincent Millin /VM/  
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